



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-138526-14]

RIN 1545-BM46

Issue Price Definition for Tax-Exempt Bonds; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Partial withdrawal of notice of proposed rulemaking, notice of proposed rulemaking, and notice of public hearing; correction.

SUMMARY: This document contains corrections to partial withdrawal of notice of proposed rulemaking, notice of proposed rulemaking, and notice of public hearing; correction (REG-138526-14) that were published in the **Federal Register** on Wednesday, June 24, 2015 (80 FR 36301). The partial withdrawal of notice of proposed rulemaking, notice of proposed rulemaking, and notice of public hearing are relating to the definition of issue price for purposes of the arbitrage restrictions under section 148 of the Internal Revenue Code (Code).

DATES: Written or electronic comments and requests for a public hearing for the notice of proposed rulemaking published at 80 FR 36301, June 24, 2015, are still being accepted and must be received by September 22, 2015.

FOR FURTHER INFORMATION CONTACT: Lewis Bell at (202) 317- 6980 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking that is the subject of this correction is under section 148 of the Internal Revenue Code.

Need for Correction

As published in the Wednesday, June 24, 2015 (80 FR 36301) partial withdrawal of notice of proposed rulemaking, notice of proposed rulemaking, and notice of public hearing (REG-138526-14) contains an error that may prove to be misleading, and is in need of clarification.

Correction of Publication

Accordingly, the partial withdrawal of notice of proposed rulemaking, notice of proposed rulemaking, and notice of public hearing (REG-138526-14) that is subject to FR Doc. 2015-15411, is corrected as follows:

§ 1.148-1 [Corrected]

1. On page 36305, second column, second line of paragraph (f)(3)(ii), the language “ include” is corrected to read “includes”.

Martin V. Franks
Chief, Publications and Regulations Branch
Legal Processing Division
Associate Chief Counsel
(Procedure and Administration)

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